



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 21-051

TO: School District Superintendents and Business Managers, Career Technological Education District Superintendents and Business Managers

FROM: Charlie Martin, Deputy Associate Superintendent of School Finance

DATE: June 30, 2021

SUBJECT: June 30, 2021 Basic calculations for Equalization Assistance Report (APOR 55-1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64-1)

Please be advised that the June 30, 2021 apportionment has been completed. The apportionment reports applicable to the FY 2020 equalization payment for your school district are posted on your district's home page of the ADE web site, available by district selection [here](#). If you need help finding or viewing these reports, please contact ADE Support at 602-542-7378 or toll free at (866) 577-9636.

Items included in the June 30, 2021 APOR calculations:

Student Counts: The June 30, 2021 apportionment has been based on FY2021 AzEDS results as of June 1, 2021. If you have questions or concerns regarding the student counts, please contact the account analyst team. The analyst team may be reached at <http://helpdeskexternal.azed.gov/>

State Aid Rollover: Pursuant to Laws 2020, Chapter 58, Section 114, the Arizona Department of Education shall defer, until July 1, 2021 but no later than July 12, 2021, \$930,727,700 of the basic state aid and additional state aid payment that otherwise would be apportioned to school districts during fiscal year 2020-2021. The FY21 rollover amounts have been recalculated, and updated amounts were included in the December APOR64-1.

Transportation Support Level (TSL): School Finance has performed the analysis and identified higher daily route mileage between FY19 and FY20 to be used for FY21 TSL calculation. The updated TSL is reflected in the FY21 December APOR 55-1. Please see more details in the posted [Hot Topic](#)

K-3 Reading: K-3 Reading funding was released in the August 3, 2020 apportionment for districts with a letter grade of "A" and "B". All other districts must submit a plan to the State Board of Education for approval. Districts approved as of the April 26, 2021 meeting have had K-3 funding released. K-3 reading funding will be released once we receive approval from the State Board of Education. **For questions on**

the timing of your Board approval, please contact the Move On When Reading department at MoveOnWhenReading@azed.gov

Distance Learning Adjustments to Base Support Level: Distance Learning adjustments to the FY 2021 Base Support Level have been recalculated and will appear on page 4 of the APOR55 reports. The updated adjustment amounts are based on Distance Learning Reports submitted since Friday, May 14th and updated Average Daily Membership for all districts. A complete list of the adjustment calculations and amounts is here: [FY2021 Distance Learning Adjustments for 6-30-2021](#)

Summer AOI: School Finance has calculated payments for Average Daily Membership (ADM) in excess of 1.0 generated through participation in Arizona Online Instruction (AOI) in June 2020 in accordance with Laws 2020, Chapter 47. The payment amount for each district was included as an adjustment in the June 30, 2021 APOR 55-1. A list of payment amounts, and a summary can be seen at the posted [Hot Topic](#).

Audit Expense Adjustment and Type 03 High School Tuition: All adjustments have been included on your June 30, 2021 apportionment based on your submitted revised budget as of May 18, 2021. The chart below outlines the locations in which reporting by the District may have been required:

| Adjustment | Source | Location | Cell |
|-----------------|------------------------------|--------------|------|
| Audit Expense | 2021 Expenditure Budget | Page 2 | O8 |
| | 2021 Expenditure Budget | Data Entry | L53 |
| | 2019 Annual Financial Report | Page 8 | O21 |
| Type 03 Tuition | 2021 Expenditure Budget | Calculations | I218 |
| | 2021 Expenditure Budget | Data Entry | L122 |

FY2021 Vehicle Inventory Required for FY2022 TSL: This is a reminder that the window to submit Vehicle Inventory will close on 7/15/2021. In FY22, we will be transitioning to a new system to capture transportation data (training and additional details to come). The FY21 inventory data entered via Common Logon in the legacy system will be extracted and imported to the new system in ADEConnect. The FY22 calculation of TSL is dependent on vehicle inventory data being submitted during the current open window. It is imperative that all districts submit vehicle inventory before 7/15/2021 or TSL **will not** be calculated for FY22.

Please Note: FY 2021 AzEDS ADM, SPED, and ELL results as of 5pm July 15, 2021 will be used for the calculation of the Base Support Level for all districts in the FY2021 Year End Recalculation of state aid. Please check your ADM20, SPED20, and ELL20 reports, which are available via ADEConnect. Please contact the School Finance Analyst Team at <http://helpdeskexternal.azed.gov/> with questions regarding these reports. A list of the data capture dates for FY 2021 payments is posted on the School Finance page.

If you have any questions regarding the content of your district's APOR reports, please contact the Payment Team via email at SFPaymentTeam@azed.gov